July 22, 2009

/JPS/

Docket No.: 20239/0203926-US0

Examiner: J. P. Sheehan

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Haruhisa Toyoda et al.

Application No.: 10/595,314 Confirmation No.: 7339

Filed: April 7, 2006 Art Unit: 1793

For: PROCESS FOR PRODUCING SOFT

MAGNETISM MATERIAL, SOFT

MAGNETISM MATERIAL AND POWDER

MAGNETIC CORE

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated June 19, 2009, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.